

Message Text

LIMITED OFFICIAL USE

PAGE 01 DAR ES 03251 011205Z
ACTION L-03

INFO OCT-01 AF-10 ISO-00 EB-08 TRSE-00 OMB-01 CIAE-00
INR-10 NSAE-00 COME-00 DOTE-00 /033 W
-----031684 011209Z /50
P 011150Z JUL 78
FM AMEMBASSY DAR ES SALAAM
TO SECSTATE WASHDC PRIORITY 9376

LIMITED OFFICIAL USE DAR ES SALAAM 3251

E.O. 11652: N/A
TAGS: ETRN
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. FOLLOWING RESPONSE TO REFTEL INQUIRY IS BASED ON
CONTACTS WITH TANZANIAN MINISTRY OF TRANSPORTATION AND
COMMUNICATIONS AND MINISTRY OF FINANCE OFFICIALS:

A) TANZANIA IMPOSES INCOME TAXES BUT GENERALLY DOES NOT
IMPOSE PROPOERTY TAXES ON INSTRUMENTS OF FOREIGN COMMERCE
(SHIPS, SHIPPING CONTAINERS, PLANES AND TRUCKS) USED BY FOREIGN
FIRMS IN IMPORT OR EXPORT TRANSACTIONS.

B) GOVT. OF TANZANIA DOES, HOWEVER, HAVE TAX ON FUEL
BROUGHT INTO TANZANIA BY AIRCRAFT OF COUNTRIES WHICH HAVE
NOT ENTERED INTO RECIPROCAL ACCESS AGREEMENTS WITH
TANZANIA.

C) AIRCRAFT LANDING FEES, PORT CHARGES AND TRUCK LICENSE
FEES ARE CHARGES BASED ON SERVICE OR USE--NOT ON VALUE OF
THE INSTRUMENTS OF COMMERCE THEMSELVES.

2. WE HAVE NOT RAISED QUESTION OF RETALIATION BY GOVT.
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OF TANZANIA IN CONTEXT OF IMPOSITION OF PROPERTY TAXES ON
INSTRUMENTS OF TRANSPORTATION BY ANOTHER COUNTRY. IT IS
NOT LIKELY-- GIVEN DISTANCES INVOLVED AND PAUCITY OF TANZANIAN
HOLDINGS OF INSTRUMENTS OF TRANSPORTATION WHICH MIGHT BE
ENGAGED IN DIRECT COMMERCE WITH THE UNITED STATES--THAT
ATTEMPTED TAXATION OF SUCH INSTRUMENTS BY ONE OR MORE
STATES WILL BECOME ISSUE IN US-TANZANIAN RELATIONS.

SPAIN

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 01 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978DARES03251
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Document Unique ID: 00
Drafter: n/a
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Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780314-0627
Format: TEL
From: DAR ES SALAAM
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197807102/aaaadian.tel
Line Count: 63
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 5d774a6b-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 apr 2005
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Review Exemptions: n/a
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Review Release Date: n/a
Review Release Event: n/a
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Review Withdrawn Fields: n/a
SAS ID: 1852484
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN
To: STATE
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/5d774a6b-c288-dd11-92da-001cc4696bcc
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